IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 11TH APRIL 2007 / 21ST CHAITHRA 1929

WP(C).No. 12529 of 2007(N)

PETITIONER:

M.T.JOSE, MARATTUKULAM, PUZHAVATHU, CHANGANACHERRY, REPRESENTED BY HIS POWER OF ATTORNEY HOLDER MR.P.A.THOMAS, AGED 51 YEARS, S/O.ANTONY VARGHESE, RESIDING AT PALLATHU HOUSE, THRIKODITHANAM, CHANGANACHERRY.

BY ADV. SRI.RAMESH CHERIAN JOHN

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER, THIRUVALLA.

2. MR.K.A.FRANCIS, GLORIA GLASS INDUSTRIES PAMALA, ANJILITHANAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.12529 of 2007

Dated this the 11th day of April, 2007

JUDGMENT

The petitioner challenges Exts.P12 to P18 assessment orders passed under Section 19-C of the K.G.S.T. Act. The justification for approaching this Court directly, challenging these orders is that, they have been passed in violation of the principles of natural justice. It is also submitted that the specific direction in Ext.P11 judgment regarding hearing of the petitioner has been violated. Therefore, this Court may entertain this writ petition and consider the said grievance. But, I feel that all these grievances can be effectively considered and adjudicated by the statutory appellate authority. Therefore, it is unnecessary for this Court to entertain this writ petition. The violation of the orders of this Court in Ext.P11 judgment can also be considered and the appellate authority can grant proper opportunity to furnish copies of the documents, and if necessary allow the petitioner to cross examine those who gave statements against the petitioner etc. The powers of the appellate authority is co-terminus with the ordinary authority. Therefore, it is unnecessary for this Court to entertain this Writ Petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioner and his right to move the appellate authority, for appropriate reliefs.

K.BALAKRISHNAN NAIR, JUDGE.

MS